HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.18731 OF 2007

Date: 3-9-2007

Between:

M/s. ICI India Limited,
Narsapur Road, Balanagar,
Hyderabad, rep., by its
Regional Commercial Manager
Mr. Gourtam Murthy

……Petitioner

And

The Assistant Commissioner (CT), LTU,
Hyderabad Rural Division Hyderabad
and another

……Respondents

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AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.18731 OF 2007

Order: (Per Bilal Nazki, J)

Heard learned counsel for the petitioner as well as the learned Government Pleader for Commercial Taxes. With their consent, the writ petition is being disposed of at this stage.

The appeal filed by the petitioner before the Appellate Deputy Commissioner has been dismissed on 25-5-2007 on two grounds. The appellate authority was of the view that the admitted tax has not been paid and the appeal was filed beyond 29 days and he did not find any ground to condone the delay of 29 days. The learned counsel for petitioner submits that although the petitioner was entitled to refund and had requested for adjustment, but as that was not being done, he paid the admitted tax on 21-8-2007.

In this view of the matter, we condone the delay in filing the appeal and direct that the appeal be taken on record and disposed of on merits. The order dated 25-5-2007 is set aside.

Writ petition is accordingly allowed.

BILAL NAZKI, J

RAMESH RANGANATHAN,J

September 3, 2007

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Note: Furnish CC in two days.
B/O

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